

ROOPSHRI RESORTS LIMITED

Registered Office : Hotel Alexander, S. No. 246, Plot No, 99, Matheran, Tal : Karjat, Raigad - 410102
Tel.: 02148 - 230069 | Email : info@roopshriresorts.co.in | Website : www.roopshriresorts.co.in

May 29, 2023

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code- 542599

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 29th May, 2023.

In continuation of our letter dated May 22, 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 29th May 2023, inter alia considered and approved the following;

1. Submission of Audited Financial Results for Half Year and Financial Year ended March 31, 2023.
2. Appointment of /s. Gaurav Shiv & Co, Chartered Accountants (Firm Registration Number: 032322N) as an Internal Auditor of the Company for 2 Financial years i.e. 2023-24 and 2024-25
3. Appointment of /s. JNG & CO as a Secretarial Auditor of the Company for 2 Financial years i.e. 2023-24 and 2024-25
4. Acceptance of resignation of CS Kinjal Rathod from the post of Company Secretary of the Company.
5. Appointment of Mrs. Bhawana Lohiya as a Company Secretary of the Company with immediate effect
6. Resignation of Niken Shah (DIN: 07604022) as a Non-Executive Independent Director of the Company with immediate effect.
7. Appointment of Kajal Chhatwal (DIN: 10044125) as a Non-Executive Independent Director of the Company with immediate effect.

The Audited Financial Results for the Half Year and Financial Year ended March 31, 2023, duly approved by the Board of Directors of the Company together with Statement of Assets and Liabilities and Independent Auditors Report thereon are enclosed.

The disclosure pursuant to point 2,3,5 & 7 of Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as **Annexure A-D**.

The Board Meeting commenced at 12:00 P.M. and concluded at 12:40 P.M.

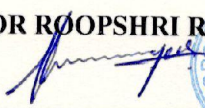


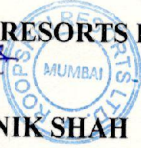
The aforesaid results are also being disseminated on Company's website at <http://www.roopshriresorts.co.in/Investor.html>

You are requested to kindly update above information on your record.

Thanking You,

FOR ROOPSHRI RESORTS LIMITED


SHREYAS SHRENIK SHAH
DIRECTOR
DIN: 01835575



May 29, 2023

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400001

Scrip Code- 542599

Dear Sir/Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2022-23, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

FOR ROOPSHRI RESORTS LIMITED



SHREYAS SHAH
DIRECTOR
DIN: 01835575

ANNEXURE A

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 29, 2023.
3.	Brief profile	M/s. Gaurav Shiv & Co, Chartered Accountants (Firm Registration Number: 032322N). Firm has expertise in the various fields of professional services include Auditing & Assurance, Tax & Regulatory Services, Business Advisory, Accounting etc.
4.	Term of Appointment	For F.Y. 2023-25

ANNEXURE B

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 29, 2023.
3.	Brief profile	M/s. JNG & CO. is a Company Secretary Firm (Membership No. 55862, COP No. 20715) based out of Mumbai.
4.	Term of Appointment	For F.Y. 2023-25



ANNEXURE C

Sr. No.	Particulars	Ms. Kajal Chhatwal
1.	Reason for change	Appointment
2.	Date of appointment	May 29, 2023
3.	Brief profile	Ms. Kajal Chhatwal is 52 years of age. She has done B.com from Delhi University. She has also done Diploma in fashion designing from Women Polytechnic Institute, Delhi. She has experience of more than 10 years in Home teaching and 3 years as Fashion designer in Instyle Exports Private Limited.
4.	Term of Appointment	5 years subject to approval of shareholders

ANNEXURE D

Sr. No.	Particulars	Ms. Bhawana Lohiya
1.	Reason for change	Appointment
2.	Date of appointment	Ms. Bhawana Lohiya has been appointed as the Company Secretary and Compliance Officer of the Company with effect from May 29, 2023.
3.	Brief profile	Ms. Bhawana Lohiya is an associate member of the Institute of Company Secretaries of India and holds LLB and B. Com degree from Jai Narayan Vyas University, Rajasthan. She has an experience of over 2 years.
4.	Disclosure of relationships between Directors	Ms. Bhawana Lohiya is not related to any Director of the Company.



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ROOPSHRI RESORTS LIMITED						
Audited Financial Results for the half year and full year ended March 31, 2023						
(Rupees in lacs, unless otherwise mentioned)						
Sr. No.	Particulars	Standalone Results				
		Half year Ended		Year ended		
		Audited 31-Mar-23	Un-Audited 30-Sep-22	Audited 31-Mar-22	Audited 31-Mar-23	Audited 31-Mar-22
1	Revenue					
	(a) Revenue from operations	13.56	26.15	23.41	66.31	39.71
	(b) Other Income	6.70	0.28	2.72	4.63	6.98
	Total Revenue	20.26	26.43	26.13	70.94	46.69
2	Expenses					
	(a) Purchases	10.21	3.91	7.66	10.12	14.12
	(b) Change in Inventories	(0.54)	(0.25)	(0.79)	(0.54)	(0.79)
	(c) Employee Benefit Expenses	4.24	9.84	2.28	18.52	14.08
	(d) Finance Costs	3.19	0.10	2.32	0.15	3.29
	(e) Depreciation and Amortisation	0.19	4.02	3.13	9.09	4.21
	(f) Other Expenses	15.05	12.02	15.19	29.22	27.07
	Total Expenses	32.33	29.64	29.79	66.55	61.98
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	(12.07)	(3.20)	(3.66)	4.39	(15.29)
4	Exceptional Items		-		-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	(12.07)	(3.20)	(3.66)	4.39	(15.29)
6	Tax Expenses					
	(a) Current Year	-	-	-	-	-
	(b) MAT Tax	-	-	-	-	-
	(c) Deferred Tax	-0.60	1.10	0.13	1.10	0.50
	Total Tax Expenses (a+b+c)	(0.60)	1.10	0.13	1.10	0.50
7	Net Profit / Loss from continuing operations (5-6)	(11.47)	(4.30)	(3.78)	3.28	(15.78)
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-	-
11	Profit / (Loss) for the period (7+10)	(11.47)	(4.30)	(3.78)	3.28	(15.78)
12	Paid up equity share capital (Paid up Rs. 10/- per share)	583.60	481.00	481.00	583.60	481.00
13	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	261.74	261.74	277.53	261.74	277.53
14	Earnings per share (before extraordinary items) (In Rs.)					
	Basic	(0.22)	(0.09)	(0.08)	0.06	(0.33)
	Diluted	(0.22)	(0.09)	(0.08)	0.06	(0.33)

Notes:

- Based on the guiding principles given in AS- 17 on 'Segment Reporting', the business activity fall within a single segment,namely Hospitality Services and related activities. Accordingly, the disclosure requirements of AS 17 are not applicable.
- Previous period's figures have been re-grouped / reclassified wherever necessary.
- The above result for the year ended 31st March 2023 have been reviewed by the audit committee meeting held on 29th May 2023 and approved by the Board of Directors in their meeting held on 29th May, 2023
- Figures for the half year ended on 31st March 2023 and 31st March 2022 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2022, respectively.
- The company has made preferential allotment during the year and its effect has been given while calculating EPS.

Roopshri/Resorts Limited
Shreyas Shah
Executive Director
DIN: 01835575

ROOPSHRI RESORTS LTD.		
Audited Statement of Assets and Liabilities		
(Rupees in lacs, unless otherwise mentioned)		
Particulars	As on 31-Mar-23	As on 31-Mar-22
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Equity Share Capital	583.60	481.00
(b) Reserves and Surplus	413.88	261.74
Sub-Total (Shareholder's Funds)	997.48	742.74
LIABILITIES		
Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	2.30	1.20
Sub-Total (Non-Current Liabilities)	2.30	1.20
Current Liabilities		
(a) Short Term Borrowings	5.47	-
(b) Trade Payables	10.23	7.29
(c) Other Current Liabilities	4.73	3.50
Sub-Total (Current Liabilities)	20.43	10.79
TOTAL (EQUITY AND LIABILITIES)	1,020.21	754.73
ASSETS		
Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	164.52	106.98
(ii) Intangible Assets	0.18	0.12
(b) Other Non-Current Assets	550.48	550.48
Sub-Total (Non-Current Assets)	715.18	657.58
Current Assets		
(b) Inventories	1.49	0.95
(b) Cash and Cash Equivalents	292.21	83.71
(c) Other Current Assets	11.33	12.50
Sub-Total (Current Assets)	305.03	97.15
TOTAL (ASSETS)	1,020.21	754.73

Roopshri Resorts Limited



Shreyas Shah
Executive Director
DIN: 01835575



ROOPSHRI RESORTS LIMITED		
CASH FLOW STATEMENT		
Particulars	FY ended 31-Mar-23	FY ended 31-Mar-22
	(Rs. In lacs)	(Rs. In lacs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	4.39	(15.29)
Adjustments for depreciation & amortization	9.09	4.21
Interest paid	0.15	3.29
Operating profit before working capital changes	13.63	(7.79)
Increase /(decrease) in current liabilities	9.64	(3.38)
Increase /(decrease) in short term provisions	-	-
(Increase)/decrease in other assets	0.63	3.77
Cash used/ generated for operating activities:	23.90	(7.39)
Direct taxes paid	-	-
Net cash flow from operating activities (A)	23.90	(7.39)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant & equipment	(66.69)	(84.56)
Net cash flow from investing activities (B)	(66.69)	(84.56)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net proceeds from borrowings		
Proceeds from issue of share capital	102.60	
Securities Premium	148.85	
Interest paid	(0.15)	(3.29)
Net cash flow from financing activities (C)	251.30	(3.29)
Net cash flow during the period (A + B + C)	208.50	(95.24)
Add: opening cash and cash equivalents	83.72	178.96
Closing cash and cash equivalents	292.22	83.72
Components of cash and cash equivalents		
Cash on hand	1.66	0.93
Balances with banks in current accounts	290.54	82.77
Total cash and cash equivalents (Note 11)	292.22	83.72

Roopshri Resorts Limited



Shreyas Shah
Executive Director
DIN: 01835575

ROOPSHRI RESORTS LIMITED

CIN:L45200MH1990PLC054953

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

Ratio Analysis and its components

S.No.	Particulars	31st March 2023	31st March 2022	Chnges in ratios (%)
1	Current ratio	14.93	9.00	65.80%
2	Debt- Equity Ratio	0.01	-	N. A.
3	Debt Service Coverage Ratio	24.26	N. A.	N. A.
4	Inventory Turnover Ratio	36.64	71.55	-48.79%
5	Interest Service Coverage Ratio	46.13	N. A.	N. A.
6	Long term debt to working capital	N. A.	N. A.	N. A.
7	Bad debts to Account receivable ratio	N. A.	N. A.	N. A.
8	Current liability ratio	0.90	0.90	-0.15%
9	Total debts to total assets	0.01	-	N. A.
10	Return on Equity Ratio	0.00	-0.02	-117.95%
11	Trade Receivable Turnover Ratio	N. A.	N. A.	N. A.
12	Trade Payable Turnover Ratio	7.57	6.45	17.32%
13	Net Capital Turnover Ratio	0.23	0.46	-49.33%
14	Net Profit Ratio	0.05	-0.40	-112.46%
15	Return on Capital Employed	0.00	-0.02	-128.03%
16	Return on Investment	0.02	0.13	-86.87%

Reasons for the variance in ratios of 25% or more

S No.	Ratios with variance 25% or more	Reasons for the variance of 25% or more
1	Current ratio	Increased due to increase in current asset
2	Inventory Turnover Ratio	Increased due to increase in revenue
3	Return on Equity Ratio	Increased due to profit during the year.
4	Net Capital Turnover Ratio	Increased due to net increase in revenue from operations
5	Net Profit Ratio	Increased due to profit during the year.
6	Return on Capital Employed	Increased due to profit during the year.
7	Return on Investment	Decreased due to net decrease in interest income.

Components of Ratio

S.No.	Ratios	Numerator	Denominator	March 31st 2023		March 31st 2022	
				Numerator	Denominator	Numerator	Denominator
1	Current ratio	Current Assets	Current Liabilities	305.03	20.43	97.15	10.79
2	Debt- Equity Ratio	Total Debts (Total Liabilities)	Total Equity(Equity Share capital+Other equity)	5.47	997.48	-	742.75
3	Debt Service Coverage Ratio	Earnings available for debt service (Net profit before exceptional Items & tax expense + depreciation & amortization + Finance cost + Non cash operating items + other adjustment)	Finance cost + principle repayment of long term borrowings during the period/year	13.63	0.56	(7.79)	-
4	Inventory Turnover Ratio	Revenue from sales of products	Average Inventory [(opening balance + closing balance)/2]	44.71	1.22	39.71	0.56
5	Interest Service Coverage Ratio	Earnings before interest and taxes (EBIT)	Interest expense	4.54	0.10	(11.99)	-
6	Long term debt to working capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)	Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)	-	-	-	-
7	Bad debts to Account receivable ratio	Bad Debts	Average Trade Receivables	-	-	-	-
8	Current liability ratio	Total Current Liabilities	Total Liabilities	20.43	22.73	10.79	11.99
9	Total debts to total assets	Total Debt	Total Assets	5.47	1,020.21	-	754.73
10	Return on Equity Ratio	Net profit after tax-Exceptional items	Average Total Equity [(Opening Equity Share capital + Opening Other equity + Closing Equity Share Capital + Closing Other Equity)/2]	3.28	870.11	(15.79)	750.64
11	Trade Receivable Turnover Ratio	Revenue from operations	Average trade receivable [(Opening balance + closing balance)/2]	66.31	-	39.71	-
12	Trade Payable Turnover Ratio	Revenue from operations	Average trade payable [(Opening balance + closing balance)/2]	66.31	8.76	39.71	6.16
13	Net Capital Turnover Ratio	Revenue from operations	Working capital (Current asset-current liabilities)	66.31	284.59	39.71	86.36
14	Net Profit Ratio	Net profit after tax-Exceptional items	Revenue from operations	3.28	66.31	(15.79)	39.71
15	Return on Capital Employed	Profit Before interest, Tax & Exceptional item	Total Equity + Total Debts (including preference share liability)	4.54	1,002.95	(11.99)	742.75
16	Return on Investment	Interest Income on fixed deposits + Profit on sale of investments + Income of investment - impairment on value of investment	Current investments + Non current Investments + Fixed deposits with bank	4.63	272.67	6.98	54.00



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: vnpsdelhi@vnpsaudit.com
Website : www.vnpsaudit.com

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of Roopshri Resorts Limited

Hotel Alexander, S. No. 246,
Plot No. 99, Matheran, Karjat
Raigarh, Maharashtra - 410102
(CIN: L45200MH1990PLC054953)

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2023 (b) reviewed the financial results for the half year ended March 31, 2023 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Half year and Year Ended March 31, 2023" of **Roopshri Resorts Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** including other comprehensive income and other financial information of the Company for the year ended March 31, 2023.

b) Conclusion on Unaudited Financial Results for the half year ended March 31, 2023

With respect to the Financial Results for the half year ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the half year ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Results for the half year ended March 31, 2023

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the year ended March 31, 2023

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be

expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

b) Review of the Financial Results for the half year ended March 31, 2023

8. We conducted our review of the Financial Results for the half year ended March 31, 2023, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

V.N. PUROHIT & CO.
Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the half year ended March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the half year of the financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

OM PRAKASH
PAREEK

Digitally signed by OM
PRAKASH PAREEK
Date: 2023.05.29 12:30:27
+05'30'

O. P. Pareek

Partner

Membership No. 014238

UDIN: 23014238BGXRQE8697

Date: 29th May, 2023

Place: New Delhi